

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 65-17

June 24, 1965

CARBON DIOXIDE CONTENT OF STILL WINE

Proprietors of Bonded Wine Cellars
and others concerned:

This circular is issued to advise you of a change in Chapter 51, I.R.C., made by the Excise Tax Reduction Act of 1965, Public Law 89-44, which is effective on and after July 1, 1965.

Section 806(a) of the Act amended section 5041(a), I.R.C., by increasing the permissible carbon dioxide content of still wine from 0.256 to 0.277 gram per 100 milliliters of wine. This change is effective as to wines which are tax-determined on and after July 1, 1965. No change is made in the tolerance of 0.009 gram of carbon dioxide per 100 milliliters of wine, which is provided for in 26 CFR 240.533.

Inquiries regarding this circular should refer to its number and should be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Ralph H. Alkire

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Acting Director, Alcohol and Tobacco Tax Division